

## **FITCHBURG GAS AND ELECTRIC LIGHT COMPANY**

Request for an Accounting Ruling by Fitchburg Gas and Electric Light Company.

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On December 12, 2002, Fitchburg Gas and Electric Light Company ("Fitchburg" or "Company") filed with the Department of Telecommunications and Energy ("Department") a request for an accounting ruling on or before December 31, 2002. Specifically, the Company seek an accounting ruling that permits the Company to implement the following accounting practice: the Company will record its Additional Minimum Pension liability as a regulatory asset until such time as Fitchburg's pension plan assets exceed its Accumulated Benefit Obligation. The Company argues that an accounting ruling will mitigate the negative effects of certain accounting and ratemaking requirements that are implicated as a result of the significant decline in the equity markets and falling interest rates in the U.S. economy in recent years.

The Department will accept written comments on the Company's request. Persons wishing to submit such comments on the Company's proposal should file as follows: an original with Mary L. Cottrell, Secretary and seven (7) copies with the Hearing Officer, Caroline M. O'Brien. The original and copies should be delivered to the Department of Telecommunications and Energy, One South Station, Boston, Massachusetts 02110, not later than the close of business (5:00 p.m.) on Wednesday, **December 18, 2002**.

All written documents should be submitted to the Department in electronic format using one of the following methods: (1) by e-mail attachment to [dte.efiling@state.ma.us](mailto:dte.efiling@state.ma.us) and [caroline.obrien@state.ma.us](mailto:caroline.obrien@state.ma.us) or (2) on a 3.5" disk, IBM-compatible format. The text of the e-mail or the disk label must specify: (1) the docket number of the proceeding, (2) name of the person or company submitting the filing, and (3) a brief descriptive title of the document. The electronic filing should also include the name, title and phone number of a person to contact in the event of questions about the filing. Text responses should be written in either Word Perfect (naming the document with a ".wpd" suffix), in Microsoft Word (naming the document with a ".doc" suffix), or as an Adobe PDF file (naming the document with a ".pdf" suffix). Data or spreadsheet responses should be compatible with Microsoft Excel. All written pleadings or comments submitted in electronic format will be posted on the Department's Website, <http://www.mass.gov/dpu>.

The Company's request may be inspected at the offices of the Department during normal business hours (Monday through Friday, 9:00 a.m. to 5:00 p.m.). The Company's request is also available on the Department's Website. Any person desiring further information regarding this notice should contact Caroline M. O'Brien, Hearing Officer, Department of Telecommunications and Energy, at (617) 305-3500.

By Order of the Department,

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Mary L. Cottrell, Secretary